

Sales by Registered Ultimate Vendors

▶ Attach to Form 8849. Do not file with any other schedule.

Name as shown on Form 8849	EIN	Total refund (see instructions)
		\$

Period of claim: Enter month, day, and year in MMDDYYYY format.

From ▶

To ▶

- Claimant's registration no. ▶** U V _____ *Complete for lines 1a, 1b, 2a, 2b, 4a, 4b, 5a, and 5b. Note: UV claimant must complete line 6 or 7 on page 3.*
- ▶ U B _____ *Complete for lines 1c and 2d.*
- ▶ U P _____ *Complete for line 2c.*
- ▶ U A _____ *Complete for line 3.*

1 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Claimant sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or obtained written consent of the buyer to make the claim. **For lines 1a and 1b**, claimant has obtained the required certificate from the buyer and has no reason to believe any information in the certificate or statement is false. **For line 1c**, claimant has obtained an unexpired waiver from the buyer and has no reason to believe any of the information in the waiver is false.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

	(a) Rate	(b) Gallons	(c) Amount of refund <i>Multiply col. (a) by col. (b)</i>	(d) CRN
a Use on a farm for farming purposes	\$.244		\$	360
b Use by a state or local government	.244			
c Use in certain intercity and local buses	.17			350

2 Sales by Registered Ultimate Vendors of Undyed Kerosene (other than aviation-grade kerosene)

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or obtained written consent of the buyer to make the claim. **For lines 2a and 2b**, claimant has obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. **For line 2c**, claimant has a statement, if required, that contains: the date of sale, name and address of the buyer, and the number of gallons of kerosene sold to the buyer. **For line 2d**, claimant has obtained an unexpired waiver from the buyer and has no reason to believe any of the information in the waiver is false. See the instructions for additional information to be submitted.

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

	(a) Rate	(b) Gallons	(c) Amount of refund <i>Multiply col. (a) by col. (b)</i>	(d) CRN
a Use on a farm for farming purposes	\$.244		\$	346
b Use by a state or local government	.244			
c Sales from a blocked pump	.244			
d Use in certain intercity and local buses	.17			350

Name as shown on Form 8849

EIN

3 Sales by Registered Ultimate Vendors of Aviation-Grade Kerosene

Claimant sold the aviation-grade kerosene at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. **For lines 3a and 3b**, claimant has obtained an unexpired waiver from the buyer and has no reason to believe any of the information in the waiver is false. **For lines 3c and 3d**, claimant has obtained the required certificate from the buyer and has no reason to believe any of the information in the certificate is false. See the instructions for additional information to be submitted.

Claimant certifies that the aviation-grade kerosene did not contain visible evidence of dye.

Exception. If any of the aviation-grade kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

	Type of use	(a) Rate	(b) Gallons	(c) Amount of refund <i>multiply col. (a) by col. (b)</i>	(d) CRN
a	Use in commercial aviation (other than foreign trade)	\$.175		\$	355
b	Other nontaxable use	.219			369
c	Use on a farm for farming purposes	.219			
d	Use by a state or local government	.219			

4 Sales by Registered Ultimate Vendors of Gasoline

Claimant sold the gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	(a) Rate	(b) Gallons	(c) Amount of refund <i>Multiply col. (a) by col. (b)</i>	(d) CRN
a	Use by a nonprofit educational organization	\$.184	\$	362
b	Use by a state or local government	.184		

5 Sales by Registered Ultimate Vendors of Aviation Gasoline

Claimant sold the aviation gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	(a) Rate	(b) Gallons	(c) Amount of refund <i>Multiply col. (a) by col. (b)</i>	(d) CRN
a	Use by a nonprofit educational organization	\$.194	\$	324
b	Use by a state or local government	.194		

Instructions

What's New

- Registered ultimate vendors use Schedule 2 to make a claim for refund of aviation-grade kerosene for nontaxable uses, diesel fuel or kerosene for use in certain intercity and local buses, and gasoline or aviation gasoline for the exclusive use of a state or local government or a nonprofit educational organization.
- Existing UV registrants can use their UV registration number to file registered ultimate vendor claims for aviation-grade kerosene and diesel fuel for use in certain intercity and local buses until June 30, 2005.
- Existing UV or UP registrants can use their registration number to file registered ultimate vendor claims for gasoline and aviation gasoline. You do not have to apply for a new registration number.

See *Registration Number* below if you do not have a valid registration number.

Purpose of Schedule

A registered ultimate vendor of undyed diesel fuel, undyed kerosene, aviation-grade kerosene, gasoline, or aviation gasoline uses Schedule 2 to make a claim for refund.

Total Refund

Add all amounts in column (c) and enter the result in the total refund box at the top of the schedule.

Registration Number

You must enter your registration number. You are registered if you received a letter of registration with a registration number from the IRS that has not been revoked or suspended. See the list below. If you do not have a registration number, you cannot make this claim. Use **Form 637**, Application for Registration (For Certain Excise Tax Activities), to apply for one.

- UV** Ultimate vendor of undyed diesel fuel, undyed kerosene, gasoline or aviation gasoline; lines 1a, 1b, 2a, 2b, 4a, 4b, 5a, and 5b.
- UB** Ultimate vendor of undyed diesel fuel or undyed kerosene for certain intercity and local buses; lines 1c and 2d.
- UP** Ultimate vendor of kerosene sold from a blocked pump; line 2c.
- UA** Ultimate vendor of aviation-grade kerosene; lines 3a, 3b, 3c, and 3d.

Required Certificate or Waiver

The certificate for undyed diesel fuel and undyed kerosene must contain all the information as shown in the Model Certificate in Regulations section 48.6427-9(e)(2).

Model certificates or waivers for sales of undyed diesel fuel or undyed kerosene for use in certain intercity and local buses, aviation-grade kerosene, gasoline, and aviation gasoline can be found in Notice 2005-4. You can find Notice 2005-4 on page 289 of Internal Revenue Bulletin 2005-2 at www.irs.gov/pub/irs-irbs/irb05-02.pdf.

How To File

Attach Schedule 2 to Form 8849. On the envelope write "Registered Ultimate Vendor Claim" and mail to the IRS at the address under **Where To File** in the Form 8849 instructions.

Lines 1a and 1b. Sales by Ultimate Vendors of Undyed Diesel Fuel

Claimant. The registered ultimate vendor of the diesel fuel is the only person eligible to make this claim.

Allowable sales. The diesel fuel must have been sold during the period of claim for:

- Use on a farm for farming purposes or
- Use by a state or local government (including essential government use by an Indian tribal government).

Claim requirements. The following requirements must be met:

- The claim must be for diesel fuel sold during a period that is at least 1 week.
- The amount of the claim must be at least \$200. To meet this minimum, amounts from lines 1, 2, and 3 may be combined.

3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for diesel fuel sold during September and October must be filed by December 31.

Note: If requirements 1–3 above are not met, see **Annual Claims** in the Form 8849 instructions.

Information to be submitted. Complete **Line 6**, Farmer and Government Unit Information, for each farmer, custom harvester, or governmental unit to whom the diesel fuel was sold and the number of gallons sold to each. If more space is needed, attach additional sheets.

Line 1c. Sales by Ultimate Vendors of Undyed Diesel Fuel for Use in Certain Intercity and Local Buses

Claimant. The registered ultimate vendor of the diesel fuel is eligible to make a claim on line 1c only if the buyer waives his or her right to make the claim by providing the registered ultimate vendor with an unexpired waiver. Only one claim may be filed with respect to any gallon of diesel fuel.

Claim requirements. The following requirements must be met:

- The claim must be for diesel fuel sold during a period that is at least 1 week.
- The amount of the claim must be at least \$200. To meet this minimum, amounts from lines 1, 2, and 3 may be combined.

3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for diesel fuel sold during September and October must be filed by December 31.

Note: If requirements 1–3 above are not met, see **Annual Claims** in the Form 8849 instructions.

Lines 2a and 2b. Sales by Registered Ultimate Vendors of Undyed Kerosene (Not From a Blocked Pump)

Claimant. The registered ultimate vendor of the kerosene is the only person eligible to make this claim.

Allowable sales. The kerosene must have been sold during the period of claim for:

- Use on a farm for farming purposes or
- Use by a state or local government (including essential government use by an Indian tribal government).

Claim requirements. The following requirements must be met:

1. The claim must be for kerosene sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$100. To meet this minimum, amounts from lines 2(a), (b), (c), and (d) may be combined.
3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for kerosene sold during September and October must be filed by December 31.

Note: If requirements 1–3 above are not met, see **Annual Claims** in the Form 8849 instructions.

Information to be submitted. Complete **Line 6**, Farmer and Government Unit Information, for each farmer, custom harvester, or governmental unit to whom the kerosene was sold and the number of gallons sold to each.

Line 2c. Sales by Registered Ultimate Vendors of Undyed Kerosene From a Blocked Pump

Claimant. The registered ultimate vendor of kerosene sold from a blocked pump is the only person eligible to make this claim.

Claim requirements. The following requirements must be met:

1. The claim must be for kerosene sold from a blocked pump during a period that is at least 1 week.
2. The amount of the claim must be at least \$100. To meet this minimum, amounts from lines 2(a), (b), (c) and (d) may be combined.
3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for kerosene sold during September and October must be filed by December 31.

Note: If requirements 1–3 above are not met, see **Annual Claims** in the Form 8849 instructions.

Line 2d. Sales by Ultimate Vendors of Undyed Kerosene for Use in Certain Intercity and Local Buses

Claimant. The registered ultimate vendor of the kerosene is eligible to make a claim on line 2d only if the buyer waives his or her right to make the claim by providing the registered ultimate vendor with an unexpired waiver. Only one claim may be filed with respect to any gallon of kerosene.

Claim requirements. The following requirements must be met:

1. The claim must be for kerosene sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$100. To meet this minimum, amounts from lines 2(a), (b), (c), and (d) may be combined.

3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for diesel fuel sold during September and October must be filed by December 31.

Note: If requirements 1–3 above are not met, see **Annual Claims** in the Form 8849 instructions.

Lines 3a and 3b. Sales by Registered Ultimate Vendors of Aviation-Grade Kerosene

Claimant. The registered ultimate vendor of the aviation-grade kerosene is the only person eligible to make this claim if the buyer waives his or her right by providing the registered ultimate vendor with an unexpired waiver. Only one claim may be filed with respect to any gallon of aviation-grade kerosene.

Allowable sales. The aviation-grade kerosene must have been sold during the period of claim for:

- Use in commercial aviation (except foreign trade), or
- Types of use 3, 9, 10, 13, 15, or 16.

Claim requirements. The following requirements must be met:

1. The claim must be for aviation grade kerosene sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$200. To meet this minimum, amounts from lines 1, 2, and 3 may be combined.
3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for kerosene sold during September and October must be filed by December 31.

Note: If requirements 1–3 above are not met, see **Annual Claims** in the Form 8849 instructions.

Lines 3c and 3d. Sales by Registered Ultimate Vendors of Aviation-Grade Kerosene

Claimant. The registered ultimate vendor of the aviation-grade kerosene is the only person eligible to make this claim.

Allowable sales. The aviation-grade kerosene must have been sold during the period of claim for:

- Use on a farm for farming purposes or
- Use by a state or local government (including essential government use by an Indian tribal government).

Claim requirements. The following requirements must be met:

1. The claim must be for kerosene sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$200. To meet this minimum, amounts from lines 1, 2, and 3 may be combined.
3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for kerosene sold during September and October must be filed by December 31.

Note: If requirements 1–3 above are not met, see **Annual Claims** in the Form 8849 instructions.

Information to be submitted. Complete **Line 6**, Farmer and Government Unit Information, for each farmer, custom harvester, or governmental unit to whom the kerosene was sold and the number of gallons sold to each.

Lines 4a and 4b. Sales by Registered Ultimate Vendors of Gasoline

Claimant. The registered ultimate vendor of the gasoline is eligible to make a claim on lines 4a and 4b if the ultimate purchaser waives his or her right to make the claim by providing the registered ultimate vendor with an unexpired certificate. Only one claim may be filed with respect to any gallon of gasoline.

Allowable sales. The gasoline must have been sold during the period of claim for:

- Use by a nonprofit educational organization or
- Use by a state or local government (including essential government use by an Indian tribal government).

Claim requirements. The following requirements must be met:

1. The claim must be for gasoline sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$200. To meet this minimum, amounts from lines 4(a), 4(b), 5(a), and 5(b) may be combined.
3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for gasoline sold during September and October must be filed by December 31.

Note: If requirements 1–3 above are not met, see **Annual Claims** in the Form 8849 instructions.

Information to be submitted. Complete **Line 7**, Nonprofit Educational Organization and Government Unit Information, for each nonprofit educational organization or governmental unit to whom the gasoline was sold and the number of gallons sold to each.

Lines 5a and 5b. Sales by Registered Ultimate Vendors of Aviation Gasoline

Claimant. The registered ultimate vendor of the aviation gasoline is eligible to make a claim on lines 5a and 5b if the ultimate purchaser waives his or her right to make the claim by providing the registered ultimate vendor with an unexpired certificate. Only one claim may be filed with respect to any gallon of aviation gasoline.

Allowable sales. The aviation gasoline must have been sold during the period of claim for:

- Use by a nonprofit educational organization or
- Use by a state or local government (including essential government use by an Indian tribal government).

Claim requirements. The following requirements must be met:

1. The claim must be for aviation gasoline sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$200. To meet this minimum, amounts from lines 4(a), 4(b), 5(a), and 5(b) may be combined.
3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for aviation gasoline sold during September and October must be filed by December 31.

Note: If requirements 1–3 above are not met, see **Annual Claims** in the Form 8849 instructions.

Information to be submitted. Complete **Line 7**, Nonprofit Educational Organization and Government Unit Information, for each nonprofit educational organization or governmental unit to whom the aviation gasoline was sold and the number of gallons sold to each.